

Alcoholic Beverage Tax

TABLE 27—BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS^a, 1932-35 TO 2003-04
(In thousands of dollars)

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1	2	3	4	5	6	7
2003-04	\$129,987	\$18,161	\$2,419	\$1,820	\$152,563	\$304,950
2002-03	124,935	18,358	2,081	1,742	143,285	290,401
2001-02	127,104	17,710	1,867	1,650	139,149	287,480
2000-01	128,606	17,398	1,604	1,602	138,158	287,368
1999-00	126,082	16,829	1,331	2,163	133,000	279,405
1998-99	124,421	15,724	1,351	1,981	127,510	270,986
1997-98	122,593	16,681	1,137	1,818	127,082	269,312
1996-97	122,448	17,398	1,020	1,847	124,656	267,370
1995-96	123,806	15,420	956	1,940	126,008	268,130
1994-95	120,970	15,046	977	2,046	129,975	269,028
1993-94	124,752	15,401	1,029	2,114	134,829	278,143
1992-93	128,730	15,664	1,075	2,290	141,756	289,531
1991-92	130,475 ^b	15,637 ^b	1,150 ^b	2,236	143,935 ^b	293,440
1990-91	26,758	899	127	2,523	94,489	124,796
1989-90	26,689	891	148	2,776	96,890	127,396
1988-89	26,835	922	169	2,901	96,566	127,393
1987-88	26,182	1,074	177	2,961	97,847	128,241
1986-87	25,653	1,084	180	3,180	100,265	130,362
1985-86	25,667	1,114	165	3,447	102,097	132,490
1984-85	25,146	1,017	156	3,243	105,497	135,059
1983-84	25,017	981	162	3,201	107,128	136,489
1982-83	24,043	957	168	2,742	108,786	136,696
1981-82	24,644	928	167	2,470	112,146	140,355
1980-81	24,707	899	167	2,293	114,999	143,065
1979-80	23,300	836	175	1,973	113,311	139,596
1978-79	22,367	815	190	1,853	113,329	138,554
1977-78	20,951	755	210	1,643	111,194	134,753
1976-77	19,945	690	212	1,394	105,468	127,708
1975-76	18,616	660	229	1,339	105,411	126,255
1974-75	18,057	605	231	1,219	101,447	121,559
1973-74	16,830	578	232	1,291	100,417	119,348
1972-73	15,782	559	264	1,326	96,755	114,686
1971-72	15,261	486	275	1,301	94,809	112,132
1970-71	13,847	444	262	1,273	90,780	106,606
1965-70	63,285	1,465	1,475	3,694	371,233 ^c	441,152
1960-65	50,428	936	1,690	1,813	240,275	295,142
1955-60	25,404 ^d	571	1,707	996 ^e	178,267 ^f	206,945
1950-55	17,432	411	1,516	493	78,536	98,388
1945-50	16,105	289	1,360	392	72,011	90,157
1940-45	11,516	351	1,217	268	62,806	76,158
1935-40	7,823	220 ^g	1,606 ^h	91 ⁱ	40,276 ^j	50,016
1932-35 ^k	2,397	—	479 ^l	—	—	2,876

- a. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.
- c. Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.
- d. Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.
- e. Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.
- f. Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.
- g. The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.
- h. Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.
- i. Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.
- j. The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.
- k. The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.
- l. Includes all types of wines. The tax rate was 2 cents per gallon on all wine and the different types were not reported separately.

NOTE: Detail may not compute to total due to rounding.